

*NEW YORK STATE ASSOCIATION OF  
COUNTY HEALTH OFFICIALS, INC.  
("NYSACHO")*

*FINANCIAL STATEMENTS*

*DECEMBER 31, 2024 AND 2023*

*NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.*

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*DECEMBER 31, 2024 AND 2023*

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**INDEPENDENT AUDITOR'S REPORT**

The Board of Directors  
New York State Association of County Health Officials, Inc.  
Albany, New York

**Opinion**

We have audited the accompanying financial statements of New York State Association of County Health Officials, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New York State Association of County Health Officials, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New York State Association of County Health Officials, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New York State Association of County Health Officials, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than

for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New York State Association of County Health Officials, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New York State Association of County Health Officials, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



**CUSACK & COMPANY, CPA'S LLC**

Latham, New York  
{Report Date}

*NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.*

*STATEMENTS OF FINANCIAL POSITION*

*DECEMBER 31, 2024 AND 2023*

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Current Assets		
Cash	\$ 445,450	\$ 128,657
Grants Receivable, Net	330,298	240,840
Prepaid Expenses	<u>30,323</u>	<u>47,228</u>
Total Current Assets	<u>806,071</u>	<u>416,725</u>
Other Assets		
Investments	276,060	245,716
Office Equipment, Net	37,499	46,303
Right-of-Use Asset	<u>71,663</u>	<u>101,399</u>
Total Other Assets	<u>385,222</u>	<u>393,418</u>
Total Assets	<u>\$ 1,191,293</u>	<u>\$ 810,143</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Current Portion of Lease Payable	\$ 30,978	\$ 29,736
Accounts Payable	22,071	34,096
Accrued Payroll	68,310	73,184
Unearned Revenue	<u>246,866</u>	<u>60,364</u>
Total Current Liabilities	368,225	197,380
Lease Payable, Net of Current Portion	40,685	71,663
Net Assets Without Donor Restrictions	<u>782,383</u>	<u>541,100</u>
Total Liabilities and Net Assets	<u>\$ 1,191,293</u>	<u>\$ 810,143</u>

*NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.*

*STATEMENTS OF ACTIVITIES*

*FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023*

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	<u>2024</u>	<u>2023</u>
Support and Revenue		
Membership Dues	\$ 275,520	\$ 265,065
Grant Income	1,598,061	1,303,250
Investment Returns, Net	32,125	33,566
Other Income	<u>212,129</u>	<u>70,771</u>
Total Support and Revenue	<u>2,117,835</u>	<u>1,672,652</u>
Expenses		
Program	1,725,777	1,461,779
Management and General	<u>150,775</u>	<u>139,911</u>
Total Expenses	<u>1,876,552</u>	<u>1,601,690</u>
Change in Net Assets	241,283	70,962
Net Assets, Beginning of Year	<u>541,100</u>	<u>470,138</u>
Net Assets, End of Year	<u>\$ 782,383</u>	<u>\$ 541,100</u>

**NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.**

*STATEMENTS OF CASH FLOWS*

*FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023*

	<u><b>2024</b></u>	<u><b>2023</b></u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ 241,283	\$ 70,962
Adjustments to Reconcile Change in Net Assets to		
Net Cash Net Cash Provided By (Used In)		
Operating Activities:		
Depreciation	8,806	6,748
Unrealized (Gain) Loss on Investments	(11,913)	(22,974)
Changes in:		
Grants Receivable/Payable	(89,458)	(85,155)
Prepaid Expenses	16,905	(42,757)
Accounts Payable	(12,025)	22,079
Accrued Payroll	(4,874)	3,981
Unearned Revenue	<u>186,502</u>	<u>(25,588)</u>
Net Cash Provided By (Used In) Operating		
Activities	<u>335,226</u>	<u>(72,704)</u>
Cash Flows from Operating Activities		
Purchase of Investments	(18,433)	(10,417)
Purchase of Property and Equipment	<u>-</u>	<u>(13,948)</u>
Net Cash Used In Investing Activities	<u>(18,433)</u>	<u>(24,365)</u>
Change in Cash	316,793	(97,069)
Cash, Beginning of Year	<u>128,657</u>	<u>225,726</u>
Cash, End of Year	<u>\$ 445,450</u>	<u>\$ 128,657</u>

**NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.**

*STATEMENTS OF FUNCTIONAL EXPENSES*

*FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023*

	<u>December 31, 2024</u>			<u>December 31, 2023</u>		
	<b>Management and General</b>			<b>Management and General</b>		
	<u>Program</u>	<u>General</u>	<u>Total</u>	<u>Program</u>	<u>General</u>	<u>Total</u>
Salaries	\$ 557,936	\$ 75,291	\$ 633,227	\$ 533,231	\$ 71,360	\$ 604,591
Payroll Taxes and Benefits	204,046	27,535	231,581	193,037	25,833	218,870
Grants to Health Departments	-	-	-	28,540	-	28,540
Meetings, Conferences and Trainings	495,607	-	495,607	327,199	-	327,199
Consultants and Subcontractors	252,045	34,012	286,057	219,083	29,319	248,402
Lobbying Expenses	41,175	-	41,175	32,763	-	32,763
Communications	10,659	1,438	12,097	16,884	2,260	19,144
Rent	28,037	3,784	31,821	28,065	3,756	31,821
Travel	71,693	-	71,693	27,804	-	27,804
Office Expense	47,557	6,418	53,975	39,152	5,240	44,392
Insurance	5,797	782	6,579	6,235	834	7,069
Depreciation	7,759	1,047	8,806	5,952	796	6,748
Miscellaneous	<u>3,466</u>	<u>468</u>	<u>3,934</u>	<u>3,834</u>	<u>513</u>	<u>4,347</u>
 Total	 <u>\$ 1,725,777</u>	 <u>\$ 150,775</u>	 <u>\$ 1,876,552</u>	 <u>\$ 1,461,779</u>	 <u>\$ 139,911</u>	 <u>\$ 1,601,690</u>



**1. NATURE OF ACTIVITY**

The New York State Association of County Health Officials, Inc. (the “Association” or “NYSACHO”) is a not-for-profit membership association organized for the purpose of improving policies and practices in the field of public health. The members of NYSACHO are primarily representatives of county health departments in the State of New York.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Accounting and Reporting*

The financial statements of the Association have been prepared on the accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred. The basis of accounting in accordance with accounting principles generally accepted in the United States of America. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

*Equipment and Depreciation*

Equipment is stated at cost less accumulated depreciation. Expenditures for additions, renewals and betterments are capitalized; expenditures for maintenance and repairs are charged to expense as incurred. Upon retirement or disposal of assets, the cost and accumulated depreciation are eliminated from the accounts and the resulting gain or loss is included in income. Depreciation is computed using the straight line method over the estimated useful lives of the assets ranging from 3 to 7 years.

*Revenue Recognition*

Revenue from contracts with customers is recognized in accordance with a five-step model as follows:

- Identify the contract with the customer
- Identify the performance obligation(s) in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligation(s) in the contract
- Recognize revenue when earned or as performance obligation(s) are satisfied

The Association recognizes membership dues as revenue on a calendar year basis. Dues received in advance for the following year are reflected as unearned revenue. Revenues generated by grants are recognized in the period in which the related expenses are incurred. Revenues generated by conferences and meetings are recognized in the period the events occur.

Contract Assets

Amounts related to services provided to customers which have not been billed and that do not meet the conditions of an unconditional right to payment at the end of the reporting period are contract assets. Contract asset balances consist primarily of services provided to customers who are still receiving services at the end of the year. There were no contract assets for the years ended December 31, 2024 and 2023.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Revenue Recognition (Continued)*

Contract Liabilities

Contract liabilities represent revenue that has been deferred for the funds advanced by third party payors for the Association's contracts received related to services that have not yet been provided to customers. Contract liabilities consist of payments made by funding and other sources for the Association's contracts for services not yet performed that are expected to be performed within the next fiscal year. Contract liabilities were \$246,866 and \$60,364 for the years ended December 31, 2024 and 2023, respectively.

*Allowance for Uncollectibles*

The Association utilizes the allowance method to determine the allowance for doubtful accounts. At December 31, 2024 and 2023, management determined that no allowance was necessary, based upon their review of the specific receivables and prior history.

*Taxes*

The Association is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, the Association may be liable for income taxes on unrelated business income.

*Estimates*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from these estimates.

*Functional Expenses*

The financial statements report certain categories of expenses that are attributable to program and administration. Directly identifiable expenses are charged to program and administration. Expenses that are not directly identifiable require allocation on a reasonable basis that is consistently applied. Salaries and benefits when requiring allocation are based on estimates of time and effort. Other expenses not directly identifiable all allocated using acceptable methods.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Fair Value*

The Accounting Standards Codification requires expanded disclosures about fair value measurements and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that NYSACHO would receive upon selling an asset or pay to transfer a liability in an orderly transaction between market participants. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets (Level 1 measurements) to measurements involving significant unobservable inputs (Level 3 measurements).

*Accounting for Uncertainty in Income Taxes*

The Accounting Standards Codification requires entities to disclose in their financial statements the nature of any uncertainty in their tax position. The Association has not recognized any benefits or liabilities from uncertain tax positions in 2024 and believes it has no uncertain tax positions for which it is reasonably possible that will significantly increase or decrease net assets. Generally, federal and state authorities may examine the Association's tax returns for three years from the date of filing; consequently, tax-exempt income tax returns for years prior to 2021 are no longer subject to examination by tax authorities.

*Subsequent Events*

Management has evaluated subsequent events or transactions as to any potential material impact on operations or financial position occurring through {Report Date}, the date the financial statements were available to be issued. No such events or transactions were identified.

**NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.**

*NOTES TO FINANCIAL STATEMENTS (CONTINUED)*

DECEMBER 31, 2024 AND 2023

**3. INVESTMENTS**

Investments consist of the following mutual funds and are valued at fair value, determined using quoted prices in active markets for identical assets (Level 1).

	<u>2024</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Mutual Funds, Equity Based	\$ 151,864	\$ 204,448	\$ 52,584
Mutual Funds, Bonds Based	<u>81,517</u>	<u>71,612</u>	<u>(9,905)</u>
Total	<u>\$ 233,381</u>	<u>\$ 276,060</u>	<u>\$ 42,679</u>

	<u>2023</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Mutual Funds, Equity Based	\$ 137,566	\$ 177,265	\$ 39,699
Mutual Funds, Bonds Based	<u>77,384</u>	<u>68,451</u>	<u>(8,933)</u>
Total	<u>\$ 214,950</u>	<u>\$ 245,716</u>	<u>\$ 30,766</u>

Investment returns, net are as follows:

	<u>2024</u>	<u>2023</u>
Dividend and Interest Income	\$ 20,212	\$ 10,592
Unrealized Gain on Investments	<u>11,913</u>	<u>22,974</u>
	<u>\$ 32,125</u>	<u>\$ 33,566</u>

**4. LINE OF CREDIT**

The Association has an unsecured \$50,000 revolving line of credit with a financial institution. There were no outstanding advances under the line at December 31, 2024 and 2023.

**5. UNEARNED REVENUE**

Unearned revenue consists of the following:

	<u>2024</u>	<u>2023</u>
Member Dues	\$ 74,866	\$ 58,934
Rural Health Grant	172,000	-
Other	<u>-</u>	<u>1,430</u>
	<u>\$ 246,866</u>	<u>\$ 60,364</u>

**NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**DECEMBER 31, 2024 AND 2023**

**6. LEASES**

The Association has entered into one lease for its administrative office. The five year lease terminates on March 31, 2027, with fixed monthly payments of, \$32,878 for 2025, \$33,233 for 2026 and \$8,340 for 2027.

As the rate implicit in the leases is not known, an incremental borrowing rate of 3.25% was used as the discount rate.

Amounts recognized as right-of-use asset and lease payable are included in the statement of financial position as follows:

	<u>2024</u>	<u>2023</u>
Right-of-Use Asset	\$ 71,663	\$ 101,399
Current Portion of Lease Payable	30,978	29,736
Long-Term Portion of Lease Payable	<u>40,685</u>	<u>71,663</u>
Total Lease Payable	\$ 71,663	\$ 101,399

Rent expense relating to operating rents was \$31,821 for both of the years ended December 31, 2024 and 2023.

Current maturities of lease payable is as follows:

2025	\$ 32,878
2026	33,233
2027	<u>8,340</u>
	74,451
Less amount representing interest	<u>2,788</u>
	\$ 71,663

**7. RETIREMENT PLAN**

The Association established a 401(k) plan covering substantially all employees. Employees are eligible once they have met certain age and years of service requirements. The employer contribution is voluntary and was equal to 6% (6% in 2023) of each employee's gross salary for 2024 and 2023. The cost to the Association was \$34,544 and \$29,519 for the years ended December 31, 2024 and 2023, respectively.

**8. CONCENTRATIONS**

The Association receives a substantial portion of its grant revenue from the New York State Department of Health and Health Research, Inc. For the years ended December 31, 2024 and 2023, grant revenue from those entities represented approximately 73% and 76% of total revenue, respectively. Expenses incurred related to these grants include salaries, benefits and other costs associated with providing educational and training services.

**9. GRANT AGREEMENTS**

The Association is subject to audits and reviews of reimbursable costs by its various governmental agencies and other funding sources. The outcome of these audits and reviews may have the effect of retroactively increasing or decreasing revenue. In the event that a subsequent audit or review determines that an adjustment is required, the amount will be recognized in the period in which it becomes fixed and determinable. Management does not expect that such adjustments, if any, will be significant.

**10. LIQUIDITY**

The Association's liquidity management policy is to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Association has a line of credit in the amount of \$50,000 which it could draw upon. Additionally, the Association has unrestricted investments of \$276,060 at December 31, 2024, which it could utilize.

The Association has financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, liabilities and other obligations of:

Cash	\$ 445,450
Receivables	<u>330,298</u>
Financial Assets Available to Meet Cash Needs within One Year	<u>\$ 775,748</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

## **SUPPLEMENTARY INFORMATION**

**NEW YORK STATE ASSOCIATION OF COUNTY HEALTH OFFICIALS, INC.**  
**SCHEDULE OF GRANT REVENUE AND EXPENSES**  
**DECEMBER 31, 2024**

	Immunization Activities C033860/ C039375	Education and Training C037256	Vaccine Equality C037071	Columbia	HRI 1662	Climate Change HRI 6220	HRI SUD	HRI 8004 PHG	PFL HRI 7366	Total Grants
Revenue:										
Grant Income	\$ 384,732	\$ 271,242	\$ 169,305	\$ 56,868	\$ 66,809	\$ 59,783	\$ 268,779	\$ 152,611	\$ 167,487	\$ 1,597,616
Expenses										
Salaries	163,262	110,102	67,264	22,175	41,076	13,688	51,409	46,768	60,623	576,367
Payroll Taxes and Benefits	58,421	44,874	25,318	10,421	11,295	4,671	17,081	15,160	24,740	211,981
Meetings, Conferences and Trainings	114,871	69,192	27,897	18,963	442	-	73,834	11,546	25,685	342,430
Consultants and Subcontractors	18,076	22,316	31,078	152	5,767	34,390	52,421	51,616	23,387	239,203
Communications	2,278	2,028	2,188	125	766	-	919	501	2,516	11,321
Rent	5,834	5,834	6,762	-	-	-	3,315	2,042	5,330	29,117
Travel	12,804	3,423	2,048	833	-	1,520	30,189	9,544	5,799	66,160
Office Expense	6,325	12,710	4,908	(32)	1,368	134	12,180	3,302	3,090	43,985
Insurance	1,578	1,207	322	-	-	-	541	-	1,762	5,410
Total Expenses Before Indirect Costs	383,449	271,686	167,785	52,637	60,714	54,403	241,889	140,479	152,932	1,525,974
Indirect Costs	1,283	(444)	1,520	4,231	6,095	5,380	26,890	12,132	14,555	71,642
Total Expenses	\$ 384,732	\$ 271,242	\$ 169,305	\$ 56,868	\$ 66,809	\$ 59,783	\$ 268,779	\$ 152,611	\$ 167,487	\$ 1,597,616



**CUSACK & COMPANY**  
**Certified Public Accountants LLC**

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{Report Date}

To the Board of Directors  
New York State Association of County Health Officials, Inc.  
8 Airport Park Blvd.  
Latham, NY 12110

We have audited the financial statements of New York Association of County Health Officials, Inc. for the year ended December 31, 2024, and we will issue our report thereon dated {Report Date}. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by New York Association of County Health Officials, Inc. are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed no adjusting entries.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated {Report Date}.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the board of directors of New York Association of County Health Officials, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Cusack & Company, CPA's LLC". The signature is written in a cursive, flowing style.

**CUSACK & COMPANY, CPA'S LLC**